

DAFTAR PUSTAKA

- Aboud, A., & Diab, A. (2018). The impact of social, environmental and corporate governance disclosures on firm value: Evidence from Egypt. *Journal of Accounting in Emerging Economies*, 8(4), 442–458. <https://doi.org/10.1108/JAEE-08-2017-0079>
- Afinindy, I., Salim, U., & Ratnawati, D. K. (2021). THE EFFECT OF PROFITABILITY, FIRM SIZE, LIQUIDITY, SALES GROWTH ON FIRM VALUE MEDIATED CAPITAL STRUCTURE. *International Journal of Business, Economics and Law*, 24.
- Aydoğmuş, M., Gülay, G., & ERGUN, K. (2022). Impact Of Esg Performance On Firm Value And Profitability. *Borsa Istanbul Review*, 22. <https://doi.org/10.1016/j.bir.2022.11.006>
- Aydoğmuş, M., Gülay, G., & Ergun, K. (2022). Impact of ESG performance on firm value and profitability. Dalam *Borsa Istanbul Review* (Vol. 22, hlm. S119–S127). Borsa İstanbul Anonim Şirketi. <https://doi.org/10.1016/j.bir.2022.11.006>
- Bender, J., Sun, X., & Wang, T. (2017a). Thematic Indexing, Meet Smart Beta! Merging ESG into Factor Portfolios. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3080355>
- Bender, J., Sun, X., & Wang, T. (2017b). Thematic Indexing, Meet Smart Beta! Merging ESG into Factor Portfolios. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3080355>
- Berthelot, S., Cormier, D., & Magnan, M. (2003). *Environmental Disclosure Research: Review and Synthesis*.
- Clarkson, P. M., Li, Y., Richardson, G. D., & Vasvari, F. P. (2008). Revisiting the relation between environmental performance and environmental disclosure: An empirical analysis. *Accounting, Organizations and Society*, 33(4–5), 303–327. <https://doi.org/10.1016/j.aos.2007.05.003>
- Comyns, B., Figge, F., Hahn, T., & Barkemeyer, R. (2013). Sustainability reporting: The role of “Search”, “Experience” and “Credence” information. *Accounting Forum*, 37, 231–243. <https://doi.org/10.1016/j.accfor.2013.04.006>
- Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures – a theoretical foundation. Dalam *Accounting, Auditing & Accountability Journal* (Vol. 15, Nomor 3, hlm. 282–311). <https://doi.org/10.1108/09513570210435852>
- Eccles, R. G., Lee, L.-E., & Stroehle, J. (2019). The Social Origins of ESG?: An Analysis of Innovest and KLD. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3318225>
- Epstein, M., Buhovac, A., Elkington, J., & Leonard, H. (2017). Making Sustainability Work: Best Practices in Managing and Measuring Corporate Social, Environmental, and Economic Impacts. Dalam *Making Sustainability Work: Best*

- Practices in Managing and Measuring Corporate Social, Environmental and Economic Impacts.* <https://doi.org/10.4324/9781351276443>
- Fatemi, A., Glaum, M., & Kaiser, S. (2018). ESG performance and firm value: The moderating role of disclosure. *Global Finance Journal*, 38, 45–64. <https://doi.org/10.1016/J.GFJ.2017.03.001>
- Frooman, J. (1997). Socially irresponsible and illegal behavior and shareholder wealth: A meta-analysis of event studies. *Business and Society*, 36(3), 221–249. <https://doi.org/10.1177/000765039703600302>
- Ghozali, I. (2018). *Aplikasi analisis multivariate dengan program IBM SPSS 25 edisi ke-9.* http://slims.umn.ac.id//index.php?p=show_detail&id=19545
- Gnanasambandam, C., Miller, A., & Sprague, K. (2017). *Grow fast or die slow: The role of profitability in sustainable growth.*
- Gujarati, D. N. (1988). *Basics Econometric.*
- Hamrouni, A., Miloudi, A., Benkraiem, R., & Rochelle, L. (2015). HOW DOES CORPORATE VOLUNTARY DISCLOSURE AFFECT ASYMMETRIC INFORMATION AND ADVERSE SELECTION? Dalam *Corporate Ownership & Control* (Vol. 12, Nomor 2).
- Harmono. (2009). *Manajemen Keuangan: Berbasis Balanced Scorecard/ Harmono* (3 ed.).
- Hayatun, A., Burhan, N., & Rahmanti, W. (2012). THE IMPACT OF SUSTAINABILITY REPORTING ON COMPANY PERFORMANCE. Dalam *Journal of Economics* (Vol. 15, Nomor 2). www.industryweek.com
- Houston, J. F., & Brigham, E. F. (2011). *Dasar-dasar Manajemen Keuangan Buku 1 - 11/E.*
- Ishtiaq, M. (2019). Book Review Creswell, J. W. (2014). Research Design: Qualitative, Quantitative and Mixed Methods Approaches (4th ed.). Thousand Oaks, CA: Sage. *English Language Teaching*, 12(5), 40. <https://doi.org/10.5539/elt.v12n5p40>
- Johan, & Gladys Kerenhapukh Toti. (2022). PENGUNGKAPAN ENVIRONMENTAL, SOCIAL, & GOVERNANCE (ESG) TERHADAP PROFITABILITAS SERTA NILAI PERUSAHAAN DALAM INDEKS SRI KEHATI 2015 – 2020. *Media Riset Bisnis & Manajemen.*
- Jonnius, J., Setya Marsudi, A., & Author, C. (2021). *PROFITABILITY AND THE FIRM'S VALUE.* 3(1). <https://doi.org/10.31933/dijms.v3i1>
- Kasmir. (2019). *Analisis Laporan Keuangan.*
- KPMG International. (2022). *Big shifts, small steps, Survey of Sustainability Reporting 2022.*
- Li, Y., Gong, M., Zhang, X. Y., & Koh, L. (2018). The impact of environmental, social, and governance disclosure on firm value: The role of CEO power. *British Accounting Review*, 50(1), 60–75. <https://doi.org/10.1016/j.bar.2017.09.007>
- Lindblom, C. (1994). *The implications of organizational legitimacy for corporate social performance and disclosure.* <http://www.mendeley.com/research/the->

- implications-of-organizational-legitimacy-for-corporate-social-performance-and-disclosure/
- Lipper, a refinitiv company. (2020). *LSEG Lipper Fund ESG scores*.
- Lourenço, C., Esteves, D., Corredeira, R., Seabra, A., & Pinheiro, P. (2015). *Lourenço et al. 2014 Abstract acsm*.
- Mckinsey & Co. (2022). *2022 ESG Report Creating a more sustainable, inclusive, and growing future for all*.
- Melinda, A., & Wardhani, R. (2020). THE EFFECT OF ENVIRONMENTAL, SOCIAL, GOVERNANCE, AND CONTROVERSIES ON FIRMS' VALUE: EVIDENCE FROM ASIA. Dalam *International Symposia in Economic Theory and Econometrics* (Vol. 27, hlm. 147–173). Emerald Publishing. <https://doi.org/10.1108/S1571-038620200000027011>
- Nabil Alfaruq. (2021). *Indonesia Tertinggal di Bidang ESG*.
- Nofrita, R. (2013). *PENGARUH PROFITABILITAS TERHADAP NILAI PERUSAHAAN DENGAN KEBIJAKAN DEVIDEN SEBAGAI VARIABEL INTERVENING (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di BEI)*.
- Otoritas Jasa Keuangan. (2015). *Penerapan Pedoman Tata Kelola Perusahaan Terbuka*.
- Prof. Dr. Suharsimi Arikunto. (2019). *Prosedur Penelitian ; Suatu Pendekatan Praktik*.
- PwC Indonesia. (2022). *ESG Value Creation Journey*.
- Rahmawati, A., Dorawati Ishak, A., & Sekolah Tinggi Ilmu Ekonomi Tridharma Nusantara Makassar, Y. (2019). Determinan Harga Saham Pada Bursa Efek Indonesia (Periode 2014-2019). Dalam *SEIKO : Journal of Management & Business* (Vol. 2, Nomor 2).
- Retno Anggraini, F. R. (2006). *Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan (Studi Empiris pada Perusahaan-Perusahaan yang terdaftar Bursa Efek Jakarta)*.
- Sadiq, M., Singh, J., Raza, M., & Mohamad, S. (2020). The impact of environmental, social and governance index on firm value: Evidence from Malaysia. *International Journal of Energy Economics and Policy*, 10(5), 555–562. <https://doi.org/10.32479/ijep.10217>
- Schuler, D. A. (1997). A CORPORATE SOCIAL PERFORMANCE-CORPORATE FINANCIAL PERFORMANCE BEHAVIORAL MODEL FOR CONSUMERS. Dalam *Waddock & Graves*. Wright & Ferris.
- Scott-Phillips, T. C., Kirby, S., & Ritchie, G. R. S. (2009). Signalling signalhood and the emergence of communication. *Cognition*, 113(2), 226–233. <https://doi.org/10.1016/J.COGNITION.2009.08.009>
- Shahzad, U. (2015). *Global Warming: Causes, Effects and Solutions*.
- Sitti Maryam. (2014). *ANALISIS PENGARUH FIRM SIZE, GROWTH, LEVERAGE DAN PROFITABILITAS TERHADAP NILAI PERUSAHAAN*.

- Spence, M. (1973). Job Market Signaling. Dalam *The Quarterly Journal of Economics* (Vol. 87, Nomor 3).
- Sugiyono. (2012). *Metode Penelitian Pendidikan : Pendekatan Kuantitatif, Kualitatif, dan R&D.*
- Tahmid, T., Hoque, M. N., Said, J., Saona, P., & Azad, M. A. K. (2022). Does ESG initiatives yield greater firm value and performance? New evidence from European firms. *Cogent Business and Management*, 9(1). <https://doi.org/10.1080/23311975.2022.2144098>
- Verrecchia, R. E. (1983). DISCRETIONARY DISCLOSURE*. Dalam *Journal of Accounting and Economics* (Vol. 5).
- Zorio, A., García-Benau, M. A., & Sierra, L. (2013). Sustainability development and the quality of assurance reports: Empirical evidence. *Business Strategy and the Environment*, 22(7), 484–500. <https://doi.org/10.1002/bse.1764>